APPENDIX XII.

CHAPTER VI—ARTICLE 123.

Sundry rulings relating to contingent charges.

NOTE.—For special powers exercised by officers in incurring certain items of contingent expenditure *vide.*, Appendix XXII.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
1	Advertisement.	(*a*) The Publicity office to Government will be the Central office for the issue of all official advertisements and will secure standing contracts for advertisement space, in the various news-papers approved by Government from time to time. (*b*) Heads of Departments and Secretaries to Government and all other officers desiring to have official advertisements published wlll send the advertisements to the Publicity Officer. (*c*) If an officer wishes to publish an advertisement in a paper not included in the list of papers in which space has been reserved, he should make a special application to the Publicity Officer, for necessary action being taken after approval of Government. (*Government Order No. G. 6470-524—G. M. 13-24-9, dated 18th February 1925*). (*d*) No payments should be made direct to the papers by the Heads of Departments on account of advertisements published in or outside the reserved space, except on information communicated by or obtained from the Publicity officer that the payments are due. (*Government Order No. G. 873-915—G. M. 36-24-22, dated 3rd August 1925*). (*e*) The charges incurred by the

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Advertisement—*concld.*	Publicity Officer in connection with the reserving of space in news-papers will, in the first instance, be charged to "General Administration." At the end of each half-year, the Publicity Officer reports to the Comptroller the amounts chargeable to the contingent grants of the several departments, by credit to "12 General Administration". (*Chief Secretary's letter No. G. 628—G. M. 36-24-31, dated 21st July 1925*). (*Government Order No. G. 6862-940—G. M. 118-24-1, daled 9th March 1925*).
2	Allowance.	(*a*) No salary charges of any kind (except for pay of hot weather establishment, and of temporary Field establishments of Surveys and Settlements and of all sweepers who are wholetime servants or otherwise in the Civil Department or at the discretion of Government of such other classes of menials, e.g., cooks, dobies, tailors, syces, grass cutters, as Government have, from time to time, ruled to be ineligible for pension or as they may in future declare as non-pensionable) and no additions to pay may be charged as contingent expenditure or included in the contingent bills; such charges should be drawn on establishment bills. Fixed travelling allowance, house rent, etc., should be drawn along with the pay of an officer. NOTE.—Government may, by special order, in each case, allow Heads of Departments to incur small monthly payments, out of contingencies, to menials for supplying drinking water or for dusting offices provided that:— (i) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Allowance—*concld.*	time at the discretion of the head of the office; (ii) the allowance will not count for leave or pension; (iii) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payment must not exceed a sum of Rs. 2 a month in any one case, and the head of the office must, in sanctioning any such payments, record his reasons therefor, and must satisfy himself;— (1) that the work to be done is really necessary; (2) that it is outside the regular duties of a menial on the permanent establishment; and (3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency. (*b*) Measurers and classers of Revenue Survey Department are given a contingent allowance, not exceeding two annas per month, for providing themselves with a book, for the entry of reports and letters, and with the other articles of Stationery. (Para 49, Part I of the Mysore Revenue Survey Manual).
3	Batta to witnesses.	(*a*) Official witnesses, *i. e.*, persons in the service of other Governments and attending Criminal Courts in the State to depose to facts coming to their knowledge in the course of their official duties, shall be paid travelling allowances and batta at rates to which they are entitled under their respective Governments, the payment in each case being made upon submission of a bill by the officer concerned or his official superior.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Batta to witnesses—*contd.*	(*b*) Non-official witnesses shall be paid allowances and batta at the following rates:—

Travelling allowances	First class scale	Second class scale	Third class scale	Fourth class scale
By rail...	First class fare.	Second class fare	Third class fare.	Third class fare
By road	8 annas per mile.	4 annas per mile.	2 annas per mile.	6 pies per mile.
By sea or canal.	Actual expense of passage, Batta not to exceed Rs. 8 per diem.	Actual expense of passage, Re. 1 per diem.	Actual expense of passage. annas 8 per diem.	Actual expense of passage, Annas 4 per diem.

(*c*) The payments should in case (b) be made immediately by the Magistrate whose Court the witness attends, from the Court's permanent advance and recouped on contingent bills; and a statement of all such payments with details should be submitted to the District Magistrate once a month. Receipts for payments made should be taken in triplicate, one to be kept in the Court, one to be sent with the monthly report and one with the contingent bill. (*Government Order No. J. 3002-12—Cts. 23-07-13, dated 20th March 1908*).

(*d*) Witnesses, not being Government servants, who follow any profession, such as law or medicine, may be paid a special allowance of Rs. 15 according to circumstances, when they are summoned to give evidence in Government prosecutions. (*Government Order No. J. 1047-9—Cts. 261-07-1, dated 8th October 1908*).

(*e*) Officials of the Mysore Government, appearing as witnesses in their official capacity before Courts in the Madras Presidency, (including Madras City),

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. P. 3752-3—Cts. 177-28-6, dated 24th January 1930.

Patels and Shanbhogs.

Sanctions the payment of batta to —— attending criminal courts as witnesses in their capacity as Village Officers.

READ—

Correspondence ending with letter No. R. O. C. 1334—28-29, dated 25th November 1929, from the Registrar, Chief Court, recommending that Patels and Shanbhogs appearing as witnesses before the criminal courts in the State to depose to facts coming to their knowledge in the course of their official duties, may be allowed travelling allowance and batta at rates fixed for fourth class witnesses, with certain exceptions.

ORDER No. P. 3752-3—CTS. 177-28-6, DATED 24TH JANUARY 1930.

The Representative Assembly has more than once urged the necessity of paying travelling allowances to Patels and Shanbhogs attending criminal courts as witnesses in their capacity as Village Officers. Government accept the recommendation of the Chief Court in this behalf and are pleased to direct that, with effect from 1st July 1930, Patels and Shanbhogs appearing as witnesses in the criminal courts in the State to depose to facts coming to their knowledge in the course of their official duties, be given travelling allowance and batta at the following rates:—

By Rail	..	.. Single 3rd class fare.
By Road	..	.. Actual bus fare or 2 annas per mile where there is no bus service.
Batta	..	.. 8 annas *per diem*.

Necessary provision to meet the charges on this account which, as estimated by the Chief Court, amounts to Rs. 10,000, will be made in the annual Budgets.

P. MAHADEVAYYA,
Secretary to Government,
Law Department.

To—The Registrar, Chief Court.
The Comptroller to Government, through Financial Secretariat.

EXD.—P.S.R.N.

WD 2145—GPB—475—1-2-30

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Batta to witnesses—*concld.*	will be paid, by the Madras Government, their expenses at the rates at which they would be entitled under the Mysore Service Regulations. (*Government Order No. G. 13160-220—Cts. 121-18-2, dated 3rd January 1919).*
4	Belts and badges.	I. Belts may be given to all Government peons on orderly duty other than masalchis, sweepers, lascars and such like, once in three years in accordance with the following scales and at the specified costs:— (*a*) The Jamadars attending on the Dewan, the Councillors and the Chief Judge may be supplied with belts with 1" lace all round the border and laced flowerets in the body at a cost not exceeding Rs. 58-8-0 each. (*b*) The Chobdars of the General and Revenue Secretariat may be supplied with belts with 1" lace all round the border at a cost not exceeding Rs. 46-8-0 each. (*c*) The Dafadars of the General and Revenue Secretariat and the Jamadars and Dafadars of the other Secretariats including those of the Private and the Huzur Secretary to His Highness and all Government offices, to be especially named, may be given belts with $\frac{3}{8}$" or $\frac{1}{2}$" lace all round the border at a cost of Rs. 13-8-0 each. NOTE 1.—The Jamadars and the Dafadars noted below may be supplied with laced belts at the rate of Rs. 13-8-0 each. 1. Dafadar on the establishment of the Medical Staff on the Staff and Household of His Highness the Maharaja. (*Government Order No. G. 1147-8—G. M. 68-12-3, dated 24th August 1912*). 2. Dafadars of the District and Subordinate Judges' Courts. *N. B.* The belt in this case are not issued at an interval of less than four years. (*Government Order No. J. 2294-5—Cts. 223-10-3, dated 12th February 1914*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Belts and badges—*contd.*	3. Jamadar and Dafadar on the establishment of the Comptroller. (*Government Order No. G. 4880—G. M. 136-10, dated 16th October 1916*). 4. Head peon of the office of the Agent and Secretary for Railways. (*Government Order No. 2196-97, dated 24th January 1918*). 5. The Jamadar and a Dafadar of the office of the Director, Department of Geology. (*Government Order No. G. 3919-20—G. M. 136-16-9, dated 16th September 1916*). NOTE 2.—Jamadars and Dafadars attending on officers of the rank of Deputy Commissioners and above may be supplied with laced belts at a cost not exceeding Rs. 6 for each belt. The belts should not be issued at intervals of less than four years. (*Government Order No. G. 4712-61—G. M. 165-13-27, dated 11th November 1914*). NOTE 3.—The peons of the office of the Director of Industries and Commerce, including those of the Industrial Schools and Chamarajendra Technical Institute are supplied with belts and badges at a cost of Rs. 6-8-0. (*Government Order No. G. 2484-5—G. M. 92-14-5, dated 30th October 1914 and Government Order No. 3278-9—G. M. 172-24-34, dated 6th November 1924*). NOTE 4.—The senior peon and three other peons of the office of the Superintendent of Stationery may be supplied with belts at a cost of Rs. 5 and Rs. 4 respectively. (*Government Order No. G. 9337-8—G. M. 175-13-17, dated 18th May 1914*). (d) All peons and dalayats of Secretariats and all Government offices may be given belts with ¾" red or yellow tape all round the border at a cost not exceeding Rs. 2-8-0 each. (e) The belts may be made of black or scarlet banath at the discretion of heads of offices. II. As regards badges, no rules need be laid down as they are to be given

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Belts and Badges—*concld.*	once for all; but however, to regulate the cost of such badges, it may be laid down that the cost of peon's badge being made of brass, may not exceed Rs. 4 and that of a Jamadar, Chobdar or Dafadar being electroplated, may be only proportionately higher.
5	Bicycles.	The purchase of bicycles requires the sanction of Government. (*Government Order No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917).*
6	Binding.	(*a*) The binding work in each office will, as a rule, be attended to by the Mutchi attached to it; if there is no such official on the establishment, the ordinary binding work may be entrusted either to (i) the Government Press or (ii) to private agencies, the cost in the latter case being met out of the contingent allotment of the office concerned. (*Government Order No. 3267-3304—Gcol. 153, dated 14th December 1904.*) (*b*) Works of a special character (such as law reports, scientific and technical journals, office or departmental manuals, administration reports, census reports, registers of courts and treasuries and standard works of permanent reference but not Gazette), should be got done only at the Government Press. Binding charges will therefore be disallowed in the Contingent bills of all officers. The following are the instructions for regulating binding work in the Government Press:— (i) The highest class of binding that should be done, at the requisition of any department of Government, will be full calico with leather back and corners. This should be asked for only in respect of valuable and important books or registers of permanent reference. (ii) Full calico is all that should be used for valuable or important books.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Binding—*concld.*	(iii) All other books, special copies of all periodical publications and registers required to be preserved for three years or more, need be bound only in card-board with calico back. (iv) Ordinary copies of periodical publications should be bound with paper covers and calico back if they contain over 100 pages. (v) In all other cases, only paper cover and back should be used. (vi) Binding in full leather with gilt lettering should be under taken only on the requisition of the Private or Huzur Secretary to His Highness the Maharaja, the Chief Secretary or the Private Secretary to the Dewan. (*Government Order No. G. 22006-65—P. & S. 7 20-4, dated 20th May 1921*). Note.—The registers of Civil Courts outside the Cities of Bangalore and Mysore may be got bound by private agency. The binding work should be executed in the Government Press, in the case of Civil Courts situated in the cities of Bangalore and Mysore. (*Government Order No. J. 1592-93—Cts 88-13-2, dated 27th November 1913.*)
7	Books.	(*a*) Books which are required to be purchased may, broadly, be classified under the following three heads:— 1. Ordinary books of reference required by all offices. 2. Books of reference relating to the special work of particular departments. 3. Books for departmental libraries and for granting prizes. (*b*) Books coming under class (1) will be defined by Government from time to time and the heads of offices will be authorised to buy them subject to such restrictions, about the number, value, etc., as the heads of departments concerned may consider necessary to impose. Some of the books which come under this head are (i) Railway Telegraph and Postal guides. (ii) Dictionary.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Books—*contd.*	noted in the margin and additions to this list will be made, as the need therefor is felt. Heads of Departments will define which of these books are necessary for the offices subordinate to them. The cost of purchases of such books will be treated as an ordinary item of contingencies and admitted in audit if passed by the countersigning authority. Note.—One dictionary may be purchased for each office or each section under the separate charge of a Gazetted officer at a cost not exceeding Rs. 2 per copy. (*Government Order No. Fl. 370-419—G. F. 177-13-2, dated 30th July 1914.*) *Exception.*—The Chief Court is exempted from the operation of this Note. (*Government Order No. P. 853-4—Cts. 50-22-4, dated 22nd March 1924.*) (*c*) As regards books coming under classes (2) and (3) the power to purchase them, whether for their own office or for the offices subordinate to them, is delegated to heads of departments subject to the condition that the purchases should be strictly limited to the specific allotments, if any, made for these purposes in the annual budgets as sanctioned by Government and that no reappropriations within their powers are made without sanction of Government, to augment the grants for these purposes. In cases in which there are no specific provisions in the Budget, the charges will be treated, in the same manner, as ordinary items of contingencies. (*Financial Secretary's Letter No. Fl. 4312 dated 28th January 1925.*) As for the particular books that can be brought as coming under classes (1) and (2), the selection will be left to the heads of departments, and the Audit Office will be authorised to admit all purchases sanctioned by

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Books—*concld.*	heads of departments. The Audit Office should, however, bring to the notice of Government purchases which in its opinion, do not fall under these heads. (*G. O. No. Fl. 2809-58—G. F. 126-16-2, dated 8th December 1916.*) Note.—The Chief Court is authorised to transfer amounts from the head "Contingencies" to "Purchase of books" for the Chief Court Library or for the Libraries of the Subordinate Civil Courts, provided the transfer is within a minor head and the amount transferred does not exceed Rs. 500. (*G. O. No. P. 11105-6—Cts. 222-22-2, dated 23rd May 1923.*)
8	Clocks.	8. Heads of Departments are authorised to sanction the purchase of clocks of approved patterns of the value of and under Rs. 25 within the Budget provision. (*G. O. No. Fl. 1181-230—G. F. 11-22-1, dated 30th August 1922*).
9	Clock winding charges.	9. (*a*) In most of the offices, the work of winding the clocks and time-pieces will be attended to by one of the officials, while in a few, it is entrusted to professional repairers. Except in the case of tower clocks or clocks of special value, there is no need for the employment of professional men and the managers of the offices concerned should make efficient arrangements for winding the office clocks and time-pieces without any cost to Government. Where, however, the number of clocks and time-pieces kept in any office is too large for being looked after by the office manager, a professional man may be engaged with the special sanction of Government. Note.—1.—The number and nature of the clocks kept in the following offices require the services of professional men and their employment on the monthly wages noted against the offices is authorised.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required

Clock winding charges —*contd.*

	Rs.	
Central College	.. 5	per mensem
Central Jail	.. 5	do
Victoria Hospital	.. 5	do

Note.—2.—One man will be appointed to look after all the clocks in the Public Offices at Bangalore and in the Press Office. His remuneration is fixed at Rs. 39-8-0 per mensem, exclusive of the charge for clocks in the office of the Deputy Commissioner. The number of clocks in the several offices to be taken care of and the sums to be contributed by the several offices towards his remuneration are shown below:—

Office	Number of clocks	Scale of remuneration
		Rs. a. p.
1 General and Revenue Secretariat.	24	10 8 0
2 Public Works Secretariat.	12	6 0 0
3 Government Press and Stationery.	6	2 0 0
4 Muzrai Commissioner..	3	1 8 0
5 Chief Court ..	10	3 0 0
6 Chief Commandant's Office.	8	3 0 0
7 State Huzur Treasury..	2	1 0 0
8 Comptroller's Office ..	15	4 8 0
9 Stamp Manufactory ..	1	1 0 0
10 Conservator of Forests	..	2 0 0
11 Executive Engineer, Bangalore Division.	..	1 0 0
12 Inspector-General of Education	..	2 0 0
13 Director of Agriculture.	4	2 0 0
14 District Office Buildings, Bangalore.	All the clocks in the several offices located therein under the direction of Deputy Commissioner.	Rs. 8 to be distributed among the offices in the way the Deputy Commissioner considers suitable.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Clock winding charges —*contd.*	Note 3.—The Deputy Commissioner, Mysore District, will similarly employ a professional man to look after the clocks in the several offices located in the Public Office Buildings at Mysore, on a monthly remuneration not exceeding Rs. 8 which will be borne by the offices concerned as indicated below:—

Office	Number of clocks	Scale of remuneration
		Rs. a. p.
1 Deputy Commissioner's Office proper.	5	2 0 0
2 Mysore Sub-Divisional Assistant Commissioner's Office.	1	1 0 0
3 Police Superintendent's Office.	1	1 0 0
4 District Excise Office ..	1	1 0 0
5 Executive Engineer's Office.	2	1 0 0
6 District Forest Office ..	1	1 0 0
7 Public Works Department Sub-Division Office.	1	1 0 0
Total ..	12	8 0 0

Note 4.—The remuneration in the case of (2) and (3) above will, in the first instance, be paid from the permanent advance of the General and Revenue Secretariat or the Deputy Commissioner's Office, as the case may be, and at the end of the year, necessary adjustment is made by the Comptroller according to the scale fixed.

Note 5.—It shall be the duty of the man appointed to look after the clocks, to wind and regulate them and to attend to the oiling and other petty repairs. He shall maintain a register, showing the daily work done by him and obtain therein the signature of the ministerial head of the office concerned, in proof of his

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Clock winding charges —*concld.*	having attended to the clocks. The Registrar of the General and Revenue Secretariat or the District Sheristadar of the Deputy Commissioner's Office, as the case may be, should, before disbursing his remuneration, satisfy himself that he has properly attended to his work. (*G. O. Nos. G. 2679-88—G. M. 108-07-2, dated 24th October 1907 and R. 1162-3—L. R. 407-08-4, dated 5th August 1909*). NOTE 6.—The services of the Palace Clock-winder may be employed to look after the clocks of the Government House at Mysore, on a remuneration of Rs. 3 per mensem, the cost being met out of the grant under "12 General Administration 1 Guest houses (under Private Secretary). Contingencies." (*G. O. No. G. 2238-9—G. M. 37-23-2, dated 26th July 1923*). NOTE 7.—A sum of Rs. 3 is paid monthly to the person looking after the clocks in the Water-supply Division Office. (*Public Works Secretary's No. P. W. 357-358, dated 24th July 1924*).
10	Clothing..	Rules regulating the supply of Liveries and Clothing to Government servants are printed as Annexure to this Appendix.
11	Commission to Banks.	No commission to Banks for remittances of funds is admissible. Such remittances should always be arranged for through the Comptroller,
12	Construction (Petty) and Repairs.	(*a*) Expenditure on construction and repairs executed by civil officers can be treated as contingent expenditure of the department incurring it and classified as petty construction and repairs when the amount does not exceed Rs. 250. Construction and repairs costing more than Rs. 250 will be treated as Public Works Expenditure. (*b*) No work shall be commenced until an estimate has been duly sanctioned and funds allotted therefor. Advances to contractors are as a rule prohibited.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Construction (Petty) and Repairs—*concld.*	Charges on account of petty construction and repairs should be billed for separately and each bill should contain the following particulars:— (*a*) Name of work. (*b*) Amount of estimate. (*c*) Name of contractor, if not done departmentally. (*d*) Number and date of authority sanctioning the estimate. (*e*) Expenditure up-to-date, against the estimate. (*c*) The forms and registers in use in the Public Works Department will be adopted as far as practicable.
13	Contributions.	The grant of Contributions requires the sanction of Government. (*G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.*)
14	Conveyance of Office Records.	(*a*) Cart-hire can be charged at 3 annas per mile in the Maidan tracts and 4 annas per mile in the Malnad tracts of the State. (*G. O. No. G. 8981-9040—G. M. 14-20-12, dated 3rd November 1920.*) NOTE 1.—The Comptroller is authorised to pass the actual cart-hire charges certified to, as having been incurred, by disbursing officers, in hiring carts for public purposes, within the Municipal limits of Bangalore and Mysore Cities, and in other places where the distance from the railway station for which cart-hire is claimed is not more than two miles. (*G. O. No. O. 2504—G. M. 65-22-1, dated 6th November 1922 and G. O. No. G. 3801-60—G. M. 62-23-2, dated 28th August 1923*). NOTE 2.—Public Works Sub-Divisional and Range Officers are not supposed to carry with them on ordinary tours more records than can be conveyed, without inconvenience, with their personal luggage for which they draw travelling allowances, and charges on this account will not be allowed.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Conveyance of Office Records—*concld.*	NOTE 3.—Whenever cart-hire is claimed in any bills, the following particulars should be furnished:— (1) Distance (in the Maidan and Malnad tracts,) (2) Number of carts engaged. (3) Rate, per cart, per mile. (4) Amount paid.
15	Copying.	(*a*) No charge may be made for section writing, *i.e.*, for copying manuscript, by piece work, without the previous sanction of the authority which could sanction the employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid, and the amount of matter. No person in receipt of a salary from Government can be paid for section writing, save with the special sanction of Government and no periodical allowance may be charged as section writing. (*b*) Amounts required for payment of remuneration to copyists and examiners, should be drawn from the treasury in Form 52 under the signature of the Presiding Judge or the Head of the office. The bill should contain full details of names of copyists and examiners, the number of slips copied and examined by each, and the amounts claimed. The remuneration payable to the copyist is one anna four pies and that payable to the examiner is 4 pies per copying sheet (slip). NOTE (1).—No copies shall be prepared or examined by any salaried official, nor shall such official receive any remuneration therefrom.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Copying—*contd.*	*Exceptions.*—(i)—In exceptional cases (1) where the income does not admit of the entertainment of separate copyists and Examiner or (2) where candidates to take up such posts are not available, the Chief Court may permit the salaried officials of the Court to prepare or examine copies and to receive remuneration for the work done. (*G. O. No. Pro. 3219-21—C. 199, dated 15th March 1913 and J. 909—Cts. 46-21-2, dated 23rd August 1921.*) (ii) In the case of Income-Tax Department, the salaried officials of the Department are allowed to draw the remuneration for copying work done by them. (*G. O. No. R. 2803-4—I. T. 4-20-70, dated 1st December 1921.*) (*c*) (i) When the copying fees (at the rate of Rs. 0-2-0 for 100 words of both English and Kannada documents) received in any Registration office amounts, on an average, *i.e.*, for the past three years, to not less than Rs. 40 a month, a clerk on Rs. 20 per mensem may be employed by the Inspector-General of Registration for the copying work and the work relating to searches. (ii) When the average does not amount to Rs. 40 but amounts to more than Rs. 20 a month, a special copyist may be employed for the preparation of copies and paid a remuneration of half the amount of fees recovered for the copies. (iii) In all other cases, *viz*, those in which the fee recovered for the copies does not exceed Rs. 20, the copies may be got prepared by the office clerks only who may be paid half of the amount recovered for the copies. (iv) The special copyists and clerks appointed will be understood not to be included in the permanent staff of the office as Government servants; but they must be amenable to the disciplinary

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Copying—*concld.*	control of the head of the office. (*G. O. No. P. 6958-9 Regis. 1-24-8, dated 26th June 1925.*) (v) Bills for remuneration to copyists will be supported by the Treasury Officer's certificate of credit of the sums realised by copying fees. (*d*) As the work of the copyists of the Oriental Library is different from and far more difficult than that done by the copyists in other departments, the Curator of the Oriental Library, Mysore, has been permitted, as a special case, to make lump sum payments to the copyists of the Library for transcribing, collecting and comparing rare manuscripts. (*G. O. No. 10165-6 Edn. 291-07-2, dated 9th April 1908.*)
16	Cyclostyle.	The purchase of cyclostyle machine requires the sanction of Government. (*G. O. No. Fl. 9669-718 G. F. 8-17-2, dated 28th November 1917.*)
17	Diaries.	Secretaries to Government and Heads of Departments may authorise the purchase of diaries for the use of the officers of their departments and also for the use of the more important ministerial officers, provided the total number purchased in each department does not exceed the maximum fixed by Government in their order No. G. 13214-73 P & S 35-19-7, dated 8th December 1919. (*G. O. No. E. 1901-60—P & S. dated 9th September 1922 and No. G. 5894-934—P & S 61-24-1, dated 2nd February 1925*).
18	Diet and transport charges of prisoners.	(*a*) All diet and transport charges on account of under-trial prisoners remanded to police custody are incurred by the Police Department and met from the allotment placed at the disposal of that

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Diet and transport charges of prisoners —*concld.*	Department for the purpose; after the expiry of the period of Police remand, such charges are met by officers of the Jail Department and included in the Jail contingent bills. (*G. O. No. G. 7448-50 Pol 137-19-7, dated 4th October 1920*). (*b*) Feeding and escorting charges of prisoners surrendered to Magistrates in the Bombay Presidency will be recoverable from the Bombay Government, while charges for prisoners surrendered to or by the Madras Government are debitable to the side which surrenders. (398 Mysore Police Manual Vol I.) (*c*) The cost of maintaining civil lunatics sent to Jail for observation or detention under the Mysore Lunacy Regulation will be met from the Budget of the Judicial Department and included in the items of contingent expenditure of various Magistrates concerned. (*G. O. No. G. 19976-86—Cts. 84-19-2, dated 18th February 1920*). (*d*) The travelling allowance and clothing, paid to prisoners on release from the Jail under the rules laid down in the Mysore Jail Manual, (Paras 388 and 457) are borne by Government.
19	Donations.	The grant of Donations for charitable purposes, requires the sanction of Government. (*G. O. No. Fl. 9669—718—G. F. 8-17-2, dated 28th November 1917*).
20	Electric Installation and Cost of Power.	(*a*) The installation of electric lights requires the sanction of Government. (*Government Order No. Fl. 9669-718—G.F. 8-17-2, dated 28th November 1917.*) (*b*) All works and repairs in connection with electrical installations to Government buildings should be carried out by Electrical Department which will recover

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Electric Installation and Cost of power—*contd.*	the cost from the department in charge of the building, *i.e.*, from the Public Works Department in the case of all buildings in charge of that department. (*c*) The department responsible for the proper up-keep of the buildings should exercise proper check on the consumption of power, so that there is no unnecessary waste. *(Public Works Secretary's Circular No. C. P. S. 439, dated 15th June 1918.)* (*d*) The cost of power consumed and the cost of renewing lamps, replacing bulbs and other similar items of the several offices should be met out of the contingent grants of the respective offices. (*e*) As regards Government buildings occupied by officers as free or rented quarters, such charges should be borne by the occupants. NOTE 1.—In the case of quarters for the Distillery staff at Bangalore, these charges are met out of the Distillery contingent grant. (*Government Order No. Fl. 5701-3—S. R. 65-13-5, dated 3rd May 1916*). NOTE 2.—All charges relating to the supply of electric power to the street lights installed in the road leading to the Body Guard Commandant's quarters at Mysore which is in continuation of Narasimharaja Bouleward and lights installed on the Doddakere sluice gate, at Mysore will be debited to "General Administration." (*Government Order No. G. 6758-62—G. M. 349-17-1, dated 21st November 1917*). NOTE 3.—The cost of electric power supplied for charging the batteries of the Palace cars is also debitable to "General Administration." (Government Order No. *6977-9*—G. M. *273-13-1*, dated 3rd March *1914*). NOTE 4.—The cost of power and maintenance of electric lights on the Chamundi Hills (1) along the steps and in the villages at the top and

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Electric Installation and Cost of power—*contd.*	(2) in and around the bungalow and the temple will be charged to the Hill Stations Budget. (*Government Order No. 11455-60—G. P. 471-16-1, dated 23rd February 1917*). (*f*) The following general principles should be observed in debiting the various initial and recurring charges of Electrical Installations in Palace properties in Mysore:— (i) Cost of original installation in Palace buildings and other Palace properties will be borne by the Palace. If, however, the purpose for which such installations are given is solely for use during State or Public Functions, the cost of installations in such cases will be charged to General Administration. (ii) Cost of original installation in roads within or outside the Municipal limits will be treated as capital cost of the Electrical Department on the "Interior Power and Lighting" if the price of power payable to that department is a sufficient return on such capital cost. If however, the lights are used only on festive occasions and the return is not adequate, the capital cost should be met by the Municipality for the part of the installation within its limits and by "Civil works. Original works, Miscellaneous Public Improvements, for the other part outside such limits. (iii) The cost of power consumed will be charged to General Administration in respect of all installations within Palace buildings or other Palace properties and on roads maintained at the expense of the Public Works Department. If Palace owned properties are tenanted by officers or private individuals, the cost of the power consumed will be recovered from the tenants in accordance with para 3 of Government Order No. G. 3274-93—Ml. 172-12-1, dated 4th November 1919. (iv) Incidence of cost of maintenance will follow that of the original installation. (*Government Order No. G. 19965-9—P. P. 203-18-5, dated 28th February 1920, and Government Order No. 18800-5—P. P. 203-18-4, dated 16th February 1920*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Electric Installation and Cost of power—*concld.*	(*g*) The following general principles are laid down for regulating the rate at which the power supplied to the several Palace properties should be charged for in future:— (*a*) The power supplied to the Palace Engine House at Mysore both for interior and exterior lighting will, as a special case, be charged for at the rate fixed for industrial purposes on the basis of the normal rating in horse power of the installations. (*b*) All lighting installations in one and the same premises either at Mysore or at Bangalore will be treated as one installation for the purpose of determining the discount to be allowed on the consumption of power. (*c*) The other power installations at Mysore and Bangalore for which energy is supplied will be treated as separate units under the existing arrangements. (*Government Order No. E. D. S. 571-74 dated 2nd April 1924*).
21	Encouragement to Authors.	(*a*) The provision for "Encouragement to Authors" should be applied, as a rule, for the patronage of educational works only and such patronage shall be accorded with the sanction of Government on the recommendation of the Inspector-General of Education. Purely literary publications, not requiring State aid on educational grounds, should depend entirely on the public for patronage, and no portion of the small amount that can be provided in the educational budget for encouragement to authors should be allotted to such literary productions. (*Government Order No. 3643-4—Edn. 274-7-6, dated 7th October 1908.*) (*b*) The Inspector-General of Education is competent to sanction remuneration, not exceeding Rs. 250 in each

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Encouragement to Authors—*concld.*	case, to authors of approved books published in accordance with the programme approved by Government. (*Government Order No. 8928-9—Edn. 59-20-7, dated 22nd March 1921.*)
22	Entertainment of Guests.	(*a*) Officers entrusted with arrangements in connection with the visits of important personages to the State should submit rough estimates of expenditure and obtain the sanction of Government thereto before money is drawn from the treasury. Proper accounts should be maintained for the actual expenditure incurred and final accounts submitted within one month after the departure of the guests. In all cases of irregular maintenance of accounts etc., the personal liability of the officers concerned for the amounts drawn and spent by them will be strictly enforced. (*Government Order No. G. 13822-72—G. M. 576-17-1, dated 9th April 1918*). (*b*) The charges relating to entertainment of European guests are incurred by the Private Secretary to His Highness the Maharaja and those of Indian guests by the Chief Secretary to Government. (*c*) The Private Secretary to His Highness the Maharaja in charge of Government House, will make the necessary arrangements for the boarding of Indian guests partaking of European food and forward bills for the expenditure incurred therefor to the Chief Secretary for countersignature and transmission to the Comptroller for adjustment.
23	Examination charges.	(*a*) The remuneration payable to Examiners for setting question papers and valuing answer papers in Public and Departmental examinations is fixed by Government.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Examination charges—*concld.*	(*b*) Heads of Departments referred to in Appendix XXII A are authorised to sanction acceptance of remuneration by officers appointed as Examiners for the Mysore Local Service and Pleaders' Examinations and other departmental examinations in accordance with the scale fixed by Government. *(G. O. No. Fl. 1181-230—G. F. 11-22-1, dated 30th August 1922 and No. L. 820-21—Med. 148-22-3, dated 1st August 1923.)*
24	Fixtures and their repairs.	Every new building constructed by the Public Works Department is provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., if these are included in the estimate for the building; but repairs of these fixtures, except when included in the general repair estimate of the building are not chargeable to the Public Works Department. Consequently such special repairs together with the purchase and repair of furniture not included in the fixtures to be provided by the Public Works Department should be paid for by the department concerned, and be charged in the contingent bill. *(G. O. No. P. W. 78-25—383-55, dated 8th July 1919).*
25	Furniture.	The purchase and repair of furniture, instruments etc., in excess of Rs. 25 in value requires the sanction of Government. *(G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.)* Within the limit of budget allotment, disbursing officers are authorised to purchase out of their contingent grants, articles of value not exceeding Rs. 25 and to get executed petty repairs of furniture, not exceeding Rs. 25 in each case. *(G. O. No. Fl. 4991-5039—G. F. 153-16-2, dated 6th March 1917.)*

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Furniture —*concld.*	NOTE.—The above limit of Rs. 25 applies to each individual article purchased or repaired and not to articles purchased or repaired at one time, whether of the same kind or not. (*G. O. No. Fl. 4932-80*—G. *F. 154-14-1, dated 9th March 1915.*
26	Honorarium.	(*a*) The payment of honoraria to Government servants requires the sanction of Government. (*G. O. No. Fl. 6699-718*—*G F. 8-17-2, dated 28th November 1917.*) (*b*) *Remuneration to Experts in Government service for giving an expression of opinion on patent specifications referred to them.* Such of the applications for patents as have not been registered in the United Kingdom or in respect of which the inventor has not acquired an exclusive privilege in British India may be referred to the Board of Scientific Advice which is composed of Experts in Government Service to whom a fee of Rs. 16 per specification may be paid out of the total receipts under the head "Patent Fees" whenever such applications are referred for their opinion. (*G. O. No. I. & C. 5355-6*—*G. M. 17-20-4, dated 20th April 1922.*)
27	Hot and Cold weather charges.	(*a*) Charges for wages to water-men should not be incurred except during the hot months of the year. The services of one of the menials, if possible, should be utilised for the purpose. (*G. O. No. J. 2842-3*—*Cts. 209-06-2, dated 18th March 1907*) (*b*) Heads of Departments noted in Appendix XXIIB are authorised to sanction expenditure on account of Hot and Cold weather charges within an annual limit of Rs. 100. (*G. O. No. Fl. 1181-230*—*G. F. 11-21-1, dated 30th August 1922.*)

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
28	Interment of paupers.	(*a*) The rates fixed as fees for disposal of the dead body of a caste Hindu, Mussalman, European, Anglo-Indian, or Indian Christian are Rs. 5 and of all others Rs. 4. (*G. O. No. G. 2785-4—G. M. 242-23-9, dated 10th October 1924.*) (*b*) The above rates are applicable to the cases of pauper patients dying in hospitals. In the case of European paupers, the cost of coffin, if found necessary and used, may also be incurred in addition. The charges on these accounts will be met out of the contingent grants of the respective institutions. (*G. O. No. L. 3580-2—Med. 43-25-2, dated 9th November 1925.*)
29	Law charges.	(*a*) The rules defining the duties, remuneration, etc., of the Government Advocate, the Public Prosecutors and other legal practitioners employed in Civil and Criminal cases to represent the Government are contained in Government Order No. P. 4966-5045—Cts. 26-23-1, dated 10—19th March 1924. NOTE.—The maximum fee to a Legal Practitioner for the defence of a pauper undefended prisoner in a murder case shall be Rs. 50, but a smaller fee need alone be allowed by the presiding Judge in simpler cases (*Government Order No. 1932-85—J. 137 of 1902-03, dated 16th March 1904 and J. 2864-65—Cts. 211-06-2, dated 18th March 1907.*) (*b*) Deputy Commissioners may, on their own responsibility, incur all incidental expenditure up to a limit of Rs. 50 in each case when civil suits have to be filed for recovery of rents, etc., due from tenants of private estates under Government management and debit the charge to the estate concerned. The sanction of the Revenue Commissioner will be sufficient

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Law charges (*concld.*)	for incurring expenditure up to a limit of Rs. 100, cases above Rs. 100 only being submitted to Government for sanction. (*Government Order No. R. 9932-41—R. 355-17-4, dated 1st April 1918.*)
30	Maps ..	Heads of Departments are authorised to sanction purchase of Topo sheets and Taluk maps subject to budget provision. (*Government Order No. Fl. 1181-230—G. F. 11-22-1, dated 30th August 1922.*)
31	Money Order Commission.	(*a*) The pay bills of Local Fund Dispensaries, situated in places other than Taluk Headquarters, shall be invariably despatched on the last day of every month to the Civil Surgeon of the district, and the Civil Surgeon or the Senior Sub-Assistant Surgeon in charge in his absence, will cash these bills at the District Treasury and remit the amounts, as promptly as possible, debiting the commission paid for the money order in his office contingent bill, as an office expenditure. NOTE.—In the case of the dispensary at Harihalli in the Belur Taluk, which is about 10 miles from the nearest Post Office, the above method will cause delay and inconvenience. In this case therefore, a dispensary servant will be allowed to cash the bills in the Taluk Treasury 14 miles distant, charging the actual conveyance hire not exceeding an anna a mile for the journey. (*Government Order No. Fl. 3362-71—S. & A. 68-09-4, dated 22nd December 1910*). (*b*) In the following cases, where the Institutions are situated beyond a distance of 10 miles from the Taluk Headquarters or where the employees are on duty far away from Headquarters, in places where there are no Government treasuries, the pay and allowances due to the employees may be remitted by postal money order, the money order commission

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Money Order Commission (*contd.*)	being borne by Government. No travelling allowance is admissible for journeys made to draw the pay from the Treasury or the Post Office.

Nature of payment	Drawer of the bill	Remitter
(1) Salaries to Teachers of Village Elementary Schools and grants to aided village Elementary Schools.	Assistant Inspector of Education.	Amildar.
(*Government Order No. 8529-39—Edn. 33-18-3, dated 8th March 1919.*)		
(2) Pay of School Masters of Middle Schools, and scholarships awarded to students of Primary and Middle Schools.	Head Master	Amildar.
(*Government Order No. 4751-61—Edn. 162-21-5, dated 24th June 1922*). (*Government Order No. E 4143-4—Edn. 247-23-2, dated 5th March 1924.*)		
(3) Pay and allowances of Government servants at Kalasa.	Head of the Office.	Head of the Office.
(*Government Order No. R. 1351-4—L. R. 76-24-2, dated 15th September 1925.*)		
(4) Salaries of officers of all Departments who are away on duty from Headquarters in places where there are no treasuries.	Head of the Office.	Head of the Office.
(*Government Order No. I. C. 6652-3—A. & E. 156-23-2, dated 26th April 1924.*)		

Serial No.	Nature of contingent expenditure	Sanction or other particulars required		
	Money Order Commission (*concld.*)	Name of payment	Drawer of the bill	Remitter
		(5) Pay of subordinates of Public Works Department, stationed at places which are far distant from Taluk Headquarters.	Head of the Office.	Head of the Office.
		(*Public Works Secretary's No. E. 2026-10819, dated 23rd June 1921.*)		
		(*c*) The admission and readmission fees, levied in all schools which are situated beyond a radius of 5 miles from the Taluk Treasury, will be sent to the treasuries once a month by postal money order, the money order commission being paid out of the contingencies of the respective schools. (*Government Order No. 5164-5—Edn. 147-24-2, dated 19th February 1925*).		
32	Motor cars.	(*a*) The purchase of motor cars requires the sanction of Government.		
		(*b*) The Government motor cars are under the charge of the Private Secretary to His Highness the Maharaja of Mysore and the establishment and maintenance charges are debited to "General Administration." The cars will ordinarily be kept at Mysore and sent to Bangalore when required there. In addition to these, conveyances may be hired for guests on special occasions. (*Government Order No. O. 6042-95—Mily. 197-21-1, dated 5th February 1925*).		
		(*c*) Fees for motor drivers' licenses of Government cars should be paid by the drivers themselves and not by Government in as much as the licenses are personal to the drivers and it is their		

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Motor cars (*concld.*)	business to take out licenses. (*Letter No. 1435—G. M. 497-17-5, dated 22nd April 1918, from the Chief Secretary to Government, to the Superintendent, Central Industrial Workshop.*)
33	Pauper patients.	Each Taluk Board is empowered to sanction, from its budget, up to an aggregate amount of Rs. 10 per annum, to meet the charges of sending pauper patients to the District Headquarter Hospitals and for their return home ; and each of the District Headquarter Hospitals is allowed to spend, up to Rs. 25 per annum, out of contingencies, for sending indigent patients in bad cases to the Hospitals at Bangalore and Mysore. The Medical Officers in charge of the Victoria and Minto Hospitals at Bangalore and Krishnarajendra Hospital, Mysore, are also empowered to incur expenditure, from contingencies, up to Rs. 50 per annum, for sending back pauper patients to their homes after treatment in cases where such charges cannot be met from the Hospital Poor Fund. (*G. O. No. G. 14691-700—Med. 126-18-14, dated 24th December 1919*).
34	Payments outside Mysore.	(*a*) *In India.*—As a general rule, all payments at Madras of Rs. 25 and upwards and also of similar payments in other places outside the Mysore State should invariably be arranged for, through the Comptroller, and money order commission or bank commission incurred by Heads of Offices in such cases will not be admitted in audit without sufficient reasons. NOTE 1.—It is sometimes more convenient and economical to make remittance to moffussil firms through post by insuring currency notes in halves. (*G. O. No. G. 1942-3—Mily. 18-13-7, dated 22nd August 1914*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Payments outside Mysore (*concld.*)	NOTE 2.—In cases of doubt, the Comptroller may be consulted beforehand as to the cheapest or easiest course of remittance of money beyond the State. (*G. O. No. Fl. 6250-94—Agri. 91-05-9, dated 22nd March 1906*). NOTE 3.—Whenever payments are made by postal money order, separate receipts from the payees prepared in accordance with the instructions contained in Article 18 of the Code should be obtained. (*G. O. No. Fl. 1105-55—G. F. 30-13-1, dated 23rd August 1913*). NOTE 4.—In the case of Municipalities and Local Boards, payments in excess of Rs. 500 will be arranged for, through the Comptroller. (*b*) *Outside India.*—Payments outside India should invariably be made through the Comptroller, except remittances not exceeding £1 (or the equivalent of that sum in any currency) to places outside the United Kingdom which may be made by postal money order. (*G. O. No. Fl. 6831-71—Gl. F. 351-08, dated 20th April 1909*).
35	Periodicals and journals.	Government prescribe, from time to time, the periodicals and journals to be subscribed for by each department.
36	Postage labels.	No charges shall be incurred for postage labels other than service postage labels. NOTE.—The postage charges incurred in getting Sir William Moore's Manual of Family Medicine for the use of employees will be debited to "Office contingencies" of the offices concerned. (*G. O. No. G. 7569-516—G. M. 114-05-136, dated 20th June 1908*).
37	Post mortem examination charges.	(*a*) When officers of the Medical Department hold post mortem examination on the carcasses of animals, the actual manipulation will be done by chucklers or such other men as the officer requiring the examination to be performed shall be able to obtain.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Post mortem examination charges (*concld.*)	(*b*) A remuneration of annas eight for each case will be given to the chuckler or other person manipulating the carcasses, the charge being met by the person or department of Government, at whose instance the post mortem examination is conducted. (*G. O. No. 9517-57—Med. 86-08-7, dated 1st April 1909*).
38	Printing	(*a*) Heads of Departments should make use of rubber stamps for inscribing short headings and addresses on covers and should not get them printed. (*G. O. No. 3301-40—Mis. 886, dated 6th September 1899.*) (*b*) The printing work of all Government Offices should be got done only at the two Government Presses in Bangalore and Mysore and no work should be given to private presses without the express sanction of Government. (*G. O. No. M. 522-87—P. &. S. 6-20-72, dated 2nd August 1921*). NOTE.—Heads of Departments and Secretaries to Government are authorised to permit Gazetted officers subordinate to them to have their letter heads printed at private presses at a cost not exceeding Rs. 20 in each case out of their contingent grants. The Meteorological Reporter in Mysore is authorised to incur expenditure up to Rs. 20 out of contingent grants to have letter heads printed at private presses. (*G. O. No. E. 2670-729—P. & S. 76-21-4, dated 14th October 1922, and L. 4958-9—A. & E. 101-22-2, dated 10th January 1923*). (*c*) The Superintendent, Government Printing, is required to do all work authorised by existing standing orders, on the requisition of the several Heads of Departments, including administration reports, letter heads of officers mentioned in Note 1 below and proceedings of meetings of Boards and Committees appointed

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Printing (*concld.*)	by Government. When book work, other than monographs of technical departments and text-books of the Education Department or sanctioned manuals, are received or when work not governed by the orders contained in paras 428 and 428 (*a*) in the Manual of General Circulars and Standing Orders, Part I, is received, the Superintendent should apply to Government for sanction, before commencing the work. NOTE 1.—The letter heads of the following officers may be printed at the Government Press :— 1. Officers of and above the rank of Deputy Commissioners. 2. The Secretary, Economic Development Board. 3. The Secretary, Board of Education. 4. The Secretary, Board of Agriculture. 5. The Secretary, Board of Industries and Commerce. 6. The Secretary, Board of Scientific Advice. 7. The Government Advocate. (*G. O. No. M. 522-87—P. & S. 6-20-72, dated 2nd August 1921.*) (*d*) In the case of concerns of a Commercial nature under Government management, it is not obligatory to entrust the printing work to the Government Press. The same may be got done at private presses at the discretion of the Head of the Department or office concerned. (*G. O. No. M. 3457-67—P. & S. 52-21-1, dated 10th February 1922*).
39	Publications.	(*a*) Official publications should be supplied to Government offices only under instructions from Government. For such supply, no payment should be required. Local Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are for sale.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Publications (*concld.*)	NOTE.—The Inspector-General of Education is empowered to write off the accounts of the Government Book Depot, books which are Government publications, supplied to Government offices under competent authority, reference being made to Government in doubtful cases. (*Government Order No. 2286-334—Edn. 70-15-2, dated 20th November 1915.*) (*b*) Government have delegated, to Heads of Departments, the power of ordering the free supply, to subordinate offices under their control, of Government publications, relating to their departments, other than specially valuable ones. (*c*) In the case of any Government publications, other than specially valuable ones to be specified by Government from time to time, required for public use, the Heads of Departments to which the publication relates may order the free supply thereof. (*d*) When the publication does not relate to the department requiring it, a requisition shall be made to the Head of the Department to which it relates, who may thereupon order the free supply of such publication. (*e*) In the case of specially valuable publications, the application should be addressed to Government in the department concerned. (*Government Order No. J. 4253-300—Legis. 6-2-57, dated 2nd May 1916.*) NOTE.—As a rule, all publications, of which the authorised price of sale is Rs. 5 or upwards, will be considered as specially valuable ones. (*f*) Booksellers in Mysore entrusted with the sale of Government publications will be allowed commission at 15 % of the published prices. (*Government Order No. 7147-9—Edn. 13-20-8, dated 2nd February 1921*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
40	Rents, rates and taxes	(*a*) The payment of rents, rates and taxes of buildings requires the sanction of Government. (*Government Order No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.*) (*b*) The rent of any land or building occupied for public purpose shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department, the first charge for rent in every year made in any contingent bill being supported by a certificate from the Executive Engineer concerned that a suitable public building was not available for the purpose required. This rule does not authorise payments or adjustments between departments. The responsibility for the recovery of rent from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department. (*c*) (i) Government buildings used solely for public purposes, are exempt from Municipal tax. All Government buildings used for residential purposes will be assessed to the Municipal tax. In cases of buildings for which rent is recovered from the occupants, the Public Works Department should pay the Municipal tax and in cases of residences occupied rent free, these taxes should be paid by the department whose officers occupy the building. NOTE.—1. Residential quarters attached to public institutions for the use of the officers who, under the rules, have to live in the premises of those institutions, shall not be liable to Municipal taxation. (*Government Order No. 1605-65—Ml. 171-22-8, dated 16th August 1922.*) NOTE.—2. Barr huts, other than those rented to private persons, in the State are exempt from Municipal taxation (*Government Order*

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Rents, rates and taxes (*concld.*)	*No. G. 24027-39—Mily. 286-20-2, dated 8th June 1921 and No. M. 5182-4—Mily. 48-21-16, dated 16th December 1922.*) NOTE.—5. As the Sandal Oil Factories and other Government Factories and Electric power and transformer houses are worked on a quasi-commercial basis and are consequently treated as sources of revenue, Municipal taxes should be paid on those buildings to the Municipalities concerned. (*Government Order No. 1696-709—Ml. 81-20-1, dated 3rd August 1920.*) (ii) The sanction of Government is not required to the payment of Municipal taxes, whatever be their amount, when such taxes have been assessed by competent authority. If, in any case, the Head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.
41	Rewards for killing wild animals.	I. Rewards for killing wild animals are granted under the following rules:— (*a*) The rates of rewards that may be granted for killing various kinds of wild animals are as follows:—

	Rs.
Tigers	35
Panthers (cheetas) ..	20
Wild dogs	10
Wolves	10
Hyenas	5
Jungle cats	2
Wild pigs	2

(*Government Order No. G. 4488-535—G. M. 253-11-4, dated 7th February 1913 and G. 7161-221—G. M. 593-16-12, dated 9th October 1918.*)

The above rates are the maximum rates and Deputy Commissioners may exercise their discretion in fixing the amount of reward in each case.

(*b*) Applicants for reward should produce the untanned skin, teeth and claws of the animal killed, along with their applications to the Amildar of the taluk, or to the Deputy Commissioner. Such applications should be supported by

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Rewards for killing wild animals (*contd.*)	a certificate from a patel, or one or more respectable gentlemen of the village stating the place where and the date on which the animal was killed. (*c*) If the application is made before the Amildar, he should, unless otherwise instructed by the Deputy Commissioner by a general or special order, after satisfying himself that the skin is a fresh one, immediately forward it, with the teeth and claws of the animal, to the District Treasury, with a short report to the Deputy Commissioner stating by whom, when and where the animal was killed. The Deputy Commissioner will, after personal inspection of the skin, if necessary, sanction a reward not exceeding the amount stated in clause (a) *supra* and have the skin, etc., sent for deposit to the treasury where the skin will at once be punched. If the person claiming the reward desires to keep the skin, etc., as a trophy, the skin need not be punched, but may be returned to the applicant on his furnishing a mutchalika to the effect that he will be careful so to dispose of the skin that it shall not again be presented for payment of reward. In such cases, a sum of Rs. 6, Rs. 2, or Re. 1, respectively, will be deducted from the reward according as the animal killed is a tiger, cheeta or any other animal. (*d*) No reward will ordinarily be paid unless the claim is made and the skin, teeth and claws are presented within four months after the animal is killed. Deputy Commissioners may however sanction payment of rewards in special cases where satisfactory reasons are adduced for a delay of more than four months in the presentation of the claim: (*e*) Rewards for killing wild animals will be paid either in the District or Taluk Treasury, as may be ordered by the Deputy Commissioner, on receipts of the parties countersigned by the Deputy Commissioner. They should also bear a certificate signed by the Deputy Commissioner, that he has personally examined the skin of the animals or has satisfied himself from personal enquiry of the genuineness of the claim. If the party desires payment at a Taluk Treasury, the

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Rewards for killing wild animals (*contd.*)	Deputy Commissioner will arrange for it by means of a Remittance transfer receipt. NOTE.—The Deputy Commissioner will draw the amounts required on his own contingent bills, to which all the receipts received from the payees should be attached. (*f*) Skins, etc., received at treasuries for the payment of reward and not required by Government should, after being punched, be sold by public auction, due intimation of the same being given to probable bidders. (*Government Order No. 4488-535—G. M. 253-11-4, dated 7th February 1913.*) (*g*) The rates of reward allowed in clause (a) are applicable also to cases of capture of such animals alive, the exact amount of reward allowed in each case being decided by the Deputy Commissioner according to the risk involved, the bravery displayed, and other circumstances of the case. The payment of the reward will be conditional on the surrender of the captured animals to Government. (*Government Order No. G. 12592-12641—G. M. 403-14-6, dated 6th March 1916.*) (*h*) The Game Preserves Officer is not allowed to take rewards for killing wild animals. (*Government Order No. G. 4534-43—O. M. 228-16-127, dated 2nd October 1917.*) (*i*) A person shooting a proscribed rogue elephant under license granted under Government Order No. R. 15310-18—G. F. 286-92, dated 20th March 1893, will be entitled to retain as a reward; both the tusks free of all charge. In the alternative, he may be given a reward of Rs. 500. If he wishes to keep a tusk as a trophy, he will be allowed to buy the shorter of the two tusks at 75 per cent of the market sale price of ivory. If the elephant shot has but one tusk and the person shooting it desires to keep it, the same will be sold to him at the full market price. (*Government Order No. R. 2698-707—Fl. 48-17-2, dated 16th September 1917.*) II. Rewards, at the following rates, may be paid to the servants of the Kunigal Stud Farm for killing poisonous snakes

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Rewards for killing wild animals (*concld.*)	and impounding stray cattle grazing in the Farm lands:— *Rewards for killing poisonous snakes.* Rs. a. p. Large size .. 0 4 0 each Medium .. 0 2 0 ,, Small .. 0 1 0 ,, *For impounding stray cattle.* *A.* During day time from 6 A.M. to 6 P.M. 1. Horses, cows, buffaloes, bullocks and bulls and asses, etc. .. 0 1 0 per head 2. Calves, fouls, goats and sheep .. 0 0 6 ,, 3. Kids, lambs, etc. .. 0 0 3 ,, *B.* From 6 P.M. to 6 A.M. Double the rates paid in the day time as above. (*Government Order No. G. 1229-30—Mily. 274-24-2, dated 19th August 1925.*)
42	Stationery	(*a*) All the stationery for Government Offices will be supplied from the Government Stationery Depot at Bangalore. (*b*) The list of articles supplied by the Stationery Depot, and the list of officers to whom stationery is supplied free of charge and to whom supply is made on payment are given in Chapter XX, Manual of General Circulars and Standing Orders. (*c*) Local purchases of articles of stationery supplied by the Stationery Office are not admissible unless specially sanctioned by Government. NOTE.—Heads of Departments are empowered to purchase or sanction purchase of stationery articles locally within budget provision up to a limit of Rs. 20 (*Government Order No. 1181-230—G. F. 11-22-1, dated 30th August 1922.*) (*d*) Charges incurred in transmitting printed forms, books, etc., from the Government Press and the Stationery Depot to the several moffussil stations, as well as for delivering them locally will be

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Stationery (*concld.*)	met out of the contingent allotments of the offices concerned. The Superintendent of Government Press and Stationery is accordingly authorised to adopt "To pay" system, when consignments are booked by rail, the cost of carriage for supplies delivered locally being likewise paid by the offices receiving them. (*Government Order No. 1473-80—Mis. 3195, dated 30th June 1899.*) EXCEPTION.—The Superintendent of Stationery may despatch package of stationery articles intended for Taluk Offices, prepaid, to the Railway Station nearest to destinations. (*Government Order No. G. 2755-65—G. M. 312-04-9, dated 25th November 1905.*)
43	Stores ..	(*a*) Rules for making purchase of stores are given in Appendix XI. The procedure laid down therein should be followed in respect of purchases made, sufficient information as regards the procedure adopted in procuring the articles being given on the contingent bills, including in that term, bills for contingencies proper and supplies and services. The certificate required to be attached to each bill is given in Form 53. NOTE 1.—Government officers should give preference to Jail-made articles, when the articles required by them can be supplied by jails. NOTE 2.—With a view to obviate delay in the adjustment of valuation statements for ammunition and other stores obtained from the British Arsenal for the use of the Military Department, the following procedure is prescribed:— The Inspecting Officer will send such statements direct to the Chief Commandant who should then transmit them along with two copies thereof prepared in his office to the Superintendent, Military Stores, or the Commandant of the (Regiment) without loss of time, for checking and record of stock certificate thereon.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Stores (*concld.*)	On their return, duly verified and endorsed, the officer concerned should countersign all the three copies indicating the head of account to which the charge is debitable and quoting the number and date of the order of sanction wherever necessary. The original should then be returned to the Inspecting Officer and one of the copies forwarded to the Comptroller, the remaining copy being filed in the office concerned. The Inspecting Officer will send the accepted statement to the Military Accounts Department for adjustment through the Exchange Accounts with the Pay and Accounts Officer, Bangalore, the accepted bill forming the voucher for the debit in the Exchange Accounts. The delivery and receipt vouchers, in respect of which such valuation statements are made out, may also be similarly dealt with in direct communication with the Inspecting Officer. (*Government Order No. G. 7360-2—Mily. 125-15-6, dated 10th December 1915.*)
44	Soaps and towels.	Soaps and towels required for the personal use of officers while working in offices, should be supplied by themselves and not at Government expense. (*Government Order No. Fl. 5768-806—G. F. 81-14-2, dated, 21st April 1915.*)
45	Telegram charges.	(*a*) State messages may be classed as "Express" or "Ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping the expenditure as low as possible:— (1) A telegram should not be sent where a letter would serve the same purpose equally well. (2) Telegrams should, as a rule, be sent as 'Ordinary'. (3) Messages should, be classed as "Express" only (i) in cases of emergency;

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Telegram charges (*concld.*)	(ii) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic. (4) Telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted. (*b*) Telegrams from officers respecting applications for leave of absence, appointments and other matters of a personal nature should not be sent at the expense of the State. (*c*) Government have arranged with the Telegraphic Department for the registration of abbreviated addresses of certain officers of the State for purpose of correspondence by telegram. The detailed list of such abbreviated addresses is given in Chapter IV, Manual of General Circulars and Standing Orders, Part I. The abbreviated addresses only should be used in sending telegrams to these officers.
46	Tents ..	(*a*) Sanction of Government is necessary for the purchase of tents and also repair of tents when the cost of repairs exceeds Rs. 25. (*Government Order No. Fl. 9669—718-17-2, dated 28th November 1917.*) NOTE.—All tents requiring repairs which cannot be attended to locally and at a small cost, may be sent to the Superintendent of Central Jail for the needful being done, provided that the cost of carriage is not out of proportion, to the saving thus likely to accrue. (*Government Order No. 11370-409—Mis. 3044, dated 27th February 1901.*) (*b*) When Government tents are used only for office purposes by an officer on tour, they are carried at Government expense and the officer so using them must

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Tents (*concld.*)	invariably furnish a certificate in the bill for carriage of tents to the effect that they have been used solely for public purposes. When Government tents are used partly for office and partly for private purposes, the officer so using them must pay half the cost of carriage or a rent of one rupee a day for a double pole or larger tent and half a rupee a day for a single pole or other tent whichever is less. NOTE.—The carriage charges payable is for the whole journey while the rent to be paid is for the day or days during which the tent is used partly for office and partly for private purposes.
47	Typewriters	(*a*) Purchase of typewriters requires the previous sanction of Government. To avoid difficulties as to repairs and to facilitate handling by different typists, it is desirable that the machines purchased in the different public offices should be of some standard pattern or patterns found by experience to be strong and serviceable, and approved by Government. (*G. O. No. J. 3203-41—C. 261-2, dated 11th May 1905.*) (*b*) The purchase is made through the Stores Purchase Committee. The Heads of Departments will send their indents, for typewriters, to the Secretary, Stores Purchase Committee after obtaining the sanction of the Government to the purchases. (*c*) No recurring expenditure should be incurred by offices for getting the typewriting machines cleaned at regular intervals by private agency. The typists are responsible to keep their machines clean and in good order and if they do not do so, their promotion or increment should be stopped, and if necessary, qualified men appointed in their stead. (*G. O. No. G. 9464-513—G. M. 458-17-4, dated 12th January 1918.*)

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Typewriters (*concld.*)	(*d*) The Manager or the Head of an Office should examine the working of the machines once a month and record his opinion, in a register kept for the purpose, as to whether the same is properly maintained by the typist in charge. (*G. O. No. 9578-625—G. M. 312-13-1, dated 23rd May 1914.*) (*e*) Typewriting materials, other than those supplied by Stationery Depot, may be purchased from the contingencies of each office.
48	Umbrellas	Umbrellas will not be supplied to menial servants and no charge on this account will be admitted in contingent bills. (*G. O. No. G. 5666—G. M. 238-2, dated 4th May 1905.*) NOTE 1.—The Meteorological Reporter may purchase an umbrella occasionally for his office whenever it is needed. (*G. O. No. L. 3183-4—A. & E. 105-21-2, dated 1st December 1921.*) NOTE 2.—The two jamedars attending on the Dewan may be supplied with an umbrella at a cost not exceeding Rs. 3 each. The supply will be made once in two years. (*G. O. No. G. 1215—G. M. 34-25-1, dated 18th—31st August 1925.*)
49.	Wages ..	(*a*) In departments in which coolies are engaged regularly on manual labour, and paid at daily or monthly rates, a nominal muster roll must be maintained and the same must be written up daily by the subordinate deputed for the purpose. (*b*) Labourers may be paid periodically, as the requirements of the work demand; but separate rolls must be prepared for each period of payment. (*c*) The daily attendances and absences of labourers and the fines inflicted upon them should be recorded daily on the muster roll in such a way as:— (i) to facilitate the correct calculation of the net wages

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Wages (*contd.*)	of each person for the period of payment, and (ii) to render it difficult to tamper with or to make unauthorised additions to, or alterations in entries once made. (*d*) Each payment should be made or witnessed by the officer of highest standing available, who should certify to the payments individually or by groups by a distinctive mark, initials or signature, at the same time specifying both in words and figures, at the foot of the muster rolls, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded at the foot of the muster roll or other list. Unpaid items, when subsequently paid, should be so recorded as to prevent all chances of double payments and the payments made must be certified in the same way as payments of current items. The work turned out by the labourers must be recorded in the muster roll. (*e*) Muster rolls should not be prepared in duplicate and need not be sent to the Audit Office. (*f*) Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The nature of work on which the coolies were employed should be noted in the contingent bills. The Audit Office will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Wages (*concld.*)	(g) Convict labour will be charged for at rates fixed by Government, from time to time, inclusive of the guarding charges, and no separate charges for the Warder Establishment will be levied. As regards the Palace and the Dewan's residence, where convict labour is employed, no charge for the labour will be levied and the Inspector-General of Prisons will fix the number of convicts required for their use and take credit in his administrative accounts for the earnings of the convicts so employed at the prescribed rates. (*G. O. No. J. 704-5—Pris. 27-07-14, dated 2nd September 1908.*) NOTE.—The number of convicts to be sent for work in the Palace grounds and the Dewan's residence has been fixed at 50 and 15 at Bangalore and 60 and 5 at Mysore, respectively. This should be regarded as the maximum limit of prisoners to be supplied to these places free of charge. If convict labour, in excess of these, is supplied at the discretion of the Superintendents of the respective jails, the same should be charged for at the prescribed rates. (*G. O. No. J. 1534—Pris. 35-08-3, dated 28th November 1908 and No. 24—E. A. G., dated 15th June 1917.*)